

Travel & Tourism Taxes - Restaurant Tax

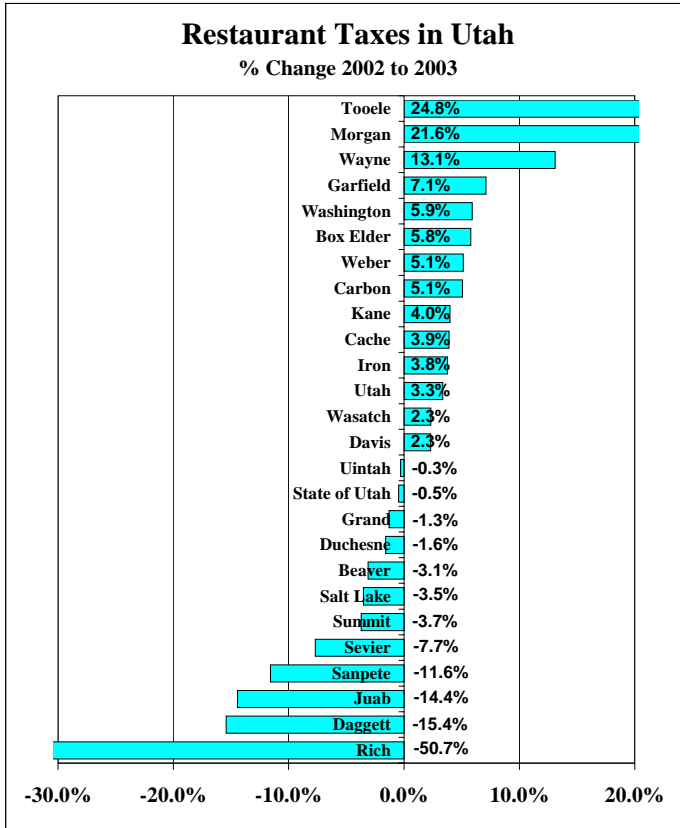
Rank	County	2003 Rest. Tax Revenue	Percent of State Total	Rank	County	2003 Rest. Tax Revenue	Percent of State Total
1	Salt Lake	\$11,644,756	49.5%	16	Garfield	\$114,051	0.5%
2	Utah	\$2,980,578	12.7%	17	Kane	\$84,108	0.4%
3	Davis	\$1,937,268	8.2%	18	Sanpete	\$72,570	0.3%
4	Weber	\$1,756,383	7.5%	19	Duchesne	\$70,961	0.3%
5	Washington	\$1,093,356	4.6%	20	Juab	\$68,139	0.3%
6	Summit	\$1,025,571	4.4%	21	Beaver	\$55,820	0.2%
7	Cache	\$660,957	2.8%	22	Wayne	\$38,117	0.2%
8	Iron	\$336,272	1.4%	23	Rich	\$32,639	0.1%
9	Box Elder	\$300,281	1.3%	24	Morgan	\$23,560	0.1%
10	Tooele	\$287,317	1.2%	25	Daggett	\$13,560	0.1%
11	Grand	\$222,436	0.9%	Emery, Millard, Piute and San Juan Counties do not collect the Restaurant Tax			
12	Wasatch	\$208,878	0.9%				
13	Uintah	\$188,380	0.8%				
14	Carbon	\$172,683	0.7%				
15	Sevier	\$138,979	0.6%				

Restaurant Tax Collections 1998 to 2003

County	1998	1999	2000	2001	2002	2003	% Change 2002-03	AAPC* 1998-2003
Beaver	NA	NA	NA	\$19,809	\$57,615	\$55,820	-3.1%	67.9%
Box Elder	\$262,440	\$272,943	\$288,463	\$294,189	\$283,894	\$300,281	5.8%	1.6%
Cache	\$516,723	\$581,404	\$575,368	\$601,694	\$636,240	\$660,957	3.9%	4.2%
Carbon	\$148,700	\$160,419	\$155,026	\$163,386	\$164,358	\$172,683	5.1%	2.0%
Daggett	\$13,223	\$13,952	\$15,739	\$15,550	\$16,031	\$13,560	-15.4%	3.9%
Davis	\$1,543,770	\$1,623,341	\$1,716,196	\$1,787,328	\$1,893,807	\$1,937,268	2.3%	4.2%
Duchesne	\$55,630	\$55,216	\$60,142	\$67,333	\$72,107	\$70,961	-1.6%	5.3%
Garfield	\$101,694	\$122,524	\$119,323	\$102,201	\$106,489	\$114,051	7.1%	0.9%
Grand	\$190,596	\$217,846	\$205,834	\$213,484	\$225,332	\$222,436	-1.3%	3.4%
Iron	\$275,712	\$281,397	\$303,653	\$309,917	\$324,093	\$336,272	3.8%	3.3%
Juab	\$67,887	\$81,237	\$67,473	\$74,317	\$79,632	\$68,139	-14.4%	3.2%
Kane	\$77,059	\$75,110	\$79,024	\$79,121	\$80,883	\$84,108	4.0%	1.0%
Morgan	\$15,667	\$21,358	\$19,895	\$22,243	\$19,373	\$23,560	21.6%	4.3%
Rich	\$54,260	\$47,787	\$48,519	\$93,740	\$66,200	\$32,639	-50.7%	4.1%
Salt Lake	\$9,422,132	\$10,016,504	\$10,497,968	\$10,836,559	\$12,068,259	\$11,644,756	-3.5%	5.1%
Sanpete	\$69,212	\$73,538	\$80,021	\$87,439	\$82,067	\$72,570	-11.6%	3.5%
Sevier	\$143,284	\$134,288	\$128,348	\$144,123	\$150,555	\$138,979	-7.7%	1.0%
Summit	\$784,895	\$809,050	\$905,050	\$961,764	\$1,065,130	\$1,025,571	-3.7%	6.3%
Tooele	\$159,408	\$194,345	\$211,359	\$212,787	\$230,164	\$287,317	24.8%	7.6%
Uintah	\$175,768	\$145,959	\$166,999	\$190,412	\$188,975	\$188,380	-0.3%	1.5%
Utah	\$2,219,881	\$2,499,572	\$2,716,427	\$2,915,496	\$2,883,982	\$2,980,578	3.3%	5.4%
Wasatch	\$156,798	\$190,280	\$185,411	\$209,681	\$204,137	\$208,878	2.3%	5.4%
Washington	\$784,438	\$824,028	\$881,729	\$925,516	\$1,032,341	\$1,093,356	5.9%	5.6%
Wayne	\$27,980	\$31,255	\$38,784	\$33,448	\$33,704	\$38,117	13.1%	3.8%
Weber	\$1,469,067	\$1,571,439	\$1,561,978	\$1,568,066	\$1,670,534	\$1,756,383	5.1%	2.6%
State of Utah	\$18,736,224	\$20,044,792	\$21,028,729	\$21,929,603	\$23,635,902	\$23,527,620	-0.5%	4.8%

*Some AAPC are taken from earliest full year of collections.

Travel & Tourism Taxes - Restaurant Tax



The restaurant tax is one of the taxes counties may collect under the Tourism, Recreation, Cultural and Convention Facilities Tax first authorized by the state legislature in 1991. The restaurant tax portion consists of a tax of up to 1% of all sales of prepared foods and beverages sold by restaurants for immediate consumption.

The restaurant tax is the most widely used portion of the TRCC Tax. It has been adopted by 25 counties in Utah. Emery, Millard, Piute and San Juan Counties have not adopted the tax.

The tax is distributed to the counties that impose the tax based upon revenues from within each county's boundaries. The tax may be imposed for the purpose of financing, in whole or in part, tourism promotion and the development, operation and maintenance of tourist, recreation, cultural and convention facilities.

-- See Appendix C for specific tax code.

